

LOCAL OPTION SALES AND USE TAXES FOR TRANSPORTATION -- VOTER APPROVAL REQUIREMENTS
 COMPARISON OF CURRENT LAW TO DRAFT LEGISLATION 2010FL-0557/005 "LOCAL OPTION SALES AND USE TAXES FOR TRANSPORTATION ACT"

DRAFT 11/13/09

Section Tax Imposed	Voter Approval Generally Required ¹		Type of election		Exceptions to Voter Approval Requirement		Notice of Election	
	Current Law	Draft	Current Law	Draft	Current Law	Draft	Current Law	Draft
§59-12-2213 (former §59-12-501)	Yes	Yes	General or special election	Regular general election or municipal general election	Yes	No	15 days before election	15 days before election
§59-12-2214 (former §59-12-502)	Yes	Yes	General or special election	Regular general election or municipal general election	Yes	No	15 days before election	15 days before election
§59-12-2215 (former §59-12-1001)	Yes	Yes	Regular general election or municipal general election	Regular general election or municipal general election	Yes	No	15 days before election	15 days before election
§59-12-2216 (former §59-12-1503)			1. Regular general election or special election held on date of municipal general election. 2. To change allocation of revenues collected from the tax, election is in accordance with Local Government Bonding Act.	1. Regular general election or municipal general election. 2. To change allocation of revenues collected from the tax, election is in regular general election or municipal general election.	Yes	No	None specified	15 days before election
§59-12-2217 (former §59-12-1703)	Yes	Yes	Regular general election or special election held on date of municipal general election	Regular general election or municipal general election	No	No	None specified	15 days before election
§59-12-2218 (former §59-12-1903)	No	Yes	N/A	Regular general election or municipal general election	N/A	No	N/A	15 days before election

1. Per the working group's decision, the following provisions are also contained in the draft:

"(6) If, after imposing a sales and use tax under this part, a county, city, or town legislative body seeks to impose a tax rate for the sales and use tax that exceeds or is less than the tax rate stated in the opinion question described in Subsection (2) or repeals the tax rate stated in the opinion question described in Subsection (2), the county, city, or town legislative body shall:

 - (a) obtain approval from a majority of the members of the county, city, or town legislative body to impose a tax rate for the sales and use tax that exceeds or is less than the tax rate stated in the opinion question described in Subsection (2) or repeals the tax rate stated in the opinion question described in Subsection (2); and
 - (b) in accordance with the procedures and requirements of this section, submit an opinion question to the county's, city's, or town's registered voters voting on tax rate so that each registered voter has the opportunity to express the registered voter's opinion on whether to impose a tax rate for the sales and use tax that exceeds or is less than the tax rate stated in the opinion question described in Subsection (2) or repeals the tax rate stated in the opinion question described in Subsection (2)." (Begins on Page 65, Line 2007)

In addition, the draft provides that a county, city, or town that submits an opinion question to registered voters is subject to certain prohibitions on expending public funds on electoral matters as provided in Utah Code Ann. § 20A-11-1203 (2009). (Page 65, Lines 2000-2001)

